

ARIZONA STATE BOARD OF ACCOUNTANCY

OPEN SESSION MINUTES

May 8, 2006

Members of the Arizona State Board of Accountancy held a meeting at 8:15 a.m. on Monday, May 8, 2006 at the Accountancy Board Office in Suite 165, 100 N. 15th Avenue, Phoenix, Arizona. An Executive Session was held, from 8:49 a.m. to 11:12 a.m. and 11:19 a.m. to 11:57 a.m.

BOARD MEMBERS:

Donald R. Bays, CPA	President
Earl R. Shivers, CPA	Treasurer
Marianne E. DeVries, CPA	Secretary
☉ Frank J. Brady, CPA	Member
Samuel L. Fogleman, CPA	Member
+☉ James E. May.	Member
Patrick J. Ramirez	Member

+☉ Left at 1:40 p.m.

☉ Left at 2:03 p.m.

OTHERS PRESENT:

Valerie M. Elliott.....	Executive Director
Jim Dubé	Deputy Director
Seth T. Hargraves, Esq.	Assistant Attorney General
Ryan P. Edmonson.....	Programs & Projects Specialist II
Yolanda M. Barajas	Administrative Assistant III
Leslie R. Reed	Administrative Assistant III

GUESTS PARTICIPATING

Christine Cassetta, Esq.	Assistant Attorney General, Solicitor General Office
Garin A. Tassainer, CPA	Registrant
Hayden Williams, CPA.....	ASCPA, Director of Finance and Administration

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The meeting was called to order at 8:15 a.m. by Donald R. Bays, President. The following order of business was then considered:

OPEN SESSION

CALL TO THE PUBLIC

No one wished to address the Board.

MINUTES

March 13, 2006 Board Meeting

A motion was made by James E. May, seconded by Marianne E. DeVries and passed to approve the Open Session Minutes from the March 13, 2006 Board meeting, as written.

Earl R. Shivers, CPA did not vote.

CALL TO THE PUBLIC

Donald R. Bays, CPA made a suggestion to Hayden Williams, CPA regarding the possibility of the ASCPA writing an article on Sam Morantz for the AZCPA Magazine.

MINUTES

March 13, 2006 Board Meeting

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to approve the Executive Session Minutes from the March 13, 2006 Board meeting, as written.

Earl R. Shivers, CPA did not vote.

DECLARATION OF CONFLICTS OF INTEREST

Donald R. Bays, CPA declared a conflict on File No. 2006.076.

EXECUTIVE DIRECTOR'S REPORT

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements and agency operations.

Ms. Elliott also discussed that a member from NASBA wishes to attend one of the Board's future meetings.

The Board discussed adding public mailing lists as a topic for the Annual Board meeting.

CONSENT AGENDA

(The Board may pull any of the following items off the consent agenda and take individual action) Board discussion and legal action on the following items:

Due to conflicts, Mr. Fogleman requested Amanthi Dinuka Dias Abeyesinghe be pulled from the consent agenda and vote on separately.

A motion was made by Frank J. Brady, and seconded by Marianne E. DeVries and passed to accept the following consent agenda:

CONSENT AGENDA

- a. Recommended for Registration of Professional Corporation for the following Applicants (Meets the requirements of A.R.S. § 32-734):

Nick Herb Accounting Services PC
Shareholder: Nicholas V. Herb 13637-E

Brock Tax & Accounting Company
Shareholder: Cheryl M. Brock 12794-E

Joy C. Cervantes, CPA PC
Shareholder: Joy C. Cervantes 6459-E

Pinnacle
Shareholder: Paul Joseph Gasser 13069-E

Michael A. Johnston CPA PC
Shareholder: Michael A. Johnston 5015-R

Back Office Plus PC
Shareholder: Lisa G. Johnston 12261-E

Custom Bookkeeping & Personal Services PC
Shareholder: Lisa G. Johnston 12261-E

K. A. Lindow CPA PC
Shareholder: Kenneth A. Lindow 13433-R

John Park CPA PC
Shareholder: John Park 11670-R

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants - (Meets the requirements of A.R.S. § 32-735):

Reynolds CPA LLC
Shareholder: Christopher Reynolds 13576-E

Solin Financial Services LLC
Shareholder: Dennis L. Solin 14086-R

Louis C. Tebbe CPA LLC
Shareholder: Louis C. Tebbe 9001-E

CSK Financial Services LLC
Shareholder: Tracy Peterson 5388-E

Summit CPA Services PLLC
Shareholder: Carrie A. Metz 14081-R

Daniel C. Shufelt CPA PLLC
Shareholder: Daniel C. Shufelt 3599-E

M R Olson CPA PLLC
Shareholder: Marshall R. Olson 1815-R

JZ CPA PLLC
Shareholder: Jingping Zhang 13450-R

- c. Recommended for Registration of Sole Practitioner for the following Applicants - (Meets the requirements of A.R.S. § 32-731):

SMJ Accounting Services
Owner: Seth M Jardine 13640-E

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d. Recommended for Firm Name Change:

Joseph I. McCabe III, CPA, PC		Alan Berg CPA PLLC	
Vestpointe, PLLC	Shareholder: 2738-L	CPA Practice of Alan I Berg PC	2580-C
Joseph I. McCabe III	8988-E	Shareholder: Alan I Berg	9736-R
Reidy Company PC	Reidy &	Dean Hamilton LLC	
Sheehan PC	Shareholder: 2298-C	Hamilton & Company LLC	2709-L
Dennis J Reidy	2324-E	Shareholder: Dean Hamilton	13816-R

e. Requests for Firm Cancellation - Do not wish to renew:

Arthur W. Mires CPA PC	488-C	Kay Lenore McConagha CPA PC	2578-C
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f. Recommended for Cancellation of Certificate per registrant's request not to renew:

William James Colegrove	3974-E	Edward Joseph Reading	5418-E
Donald D. Ayers	2132-E	Deborah B. Gavato	7697-E
Ronald David Kent	13108-R	Debbie Anderson	11757-R
Salvatore Orlando	8035-E	Robert G. Wiedeman	10439-R
Judith Ann Sisto	5342-E	Edwin T. O'Connor	8588-E
Jean Pierre Steffen	9968-E	Jeffrey L. Provost	10819-R
Ernest F. Stark	3872-E	Shauna Colleen Tweedy	12595-R
G. Colene Huston	8981-E		

g. Recommended for Reissuance of Certificate because of Name Change:

Karen Leigh Hendricks (Hendricks Duffield)	12484-E	Cameron L. Hokana (Swearingen)	11594-E
Julia Dora Rees (Summerville)	9498-E	Cheryl Lee Barcala (Dreska)	3547-E
Catherine Hodge (Tarango)	12905-E	Elizabeth L. McKeever (McConaghy)	13991-E
Charla J. Frankenfield (Kimbrell)	10559-E	Michelle Leilani May (Wilson)	12190-R

h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Joseph Bernard Dulin	6171-E	Lora A. Anders	8017-E
Emilia Folk	11118-E	Marc S. Isaacs	3184-R
Susan L. Fischer	7888-E	Pamela S. Stelzer	7965-E

- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Tony R. Arnold	Deni A. Baldwin	Travis Childs
Rita E. Call	Jeanette Carolina	Karen J. Rice-Brogdon
Staci M. Cyr	Mary E. Johnson	Heather Schubert
Nicholas A. Jones	Adam O. Tolman	David F. Rogers
Russell Kimberlin	Rachel C. Patterson	Preston Jensen

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Matt Grams – Minnesota	Frank Lambertus III - Colorado
John F. Prentice – California	Kelly Theresa Tauer – Minnesota
Andrew Joseph Armanino III – California	William Dobridge – Florida
Jay Ryan Rold – California	Steven L. Schenbeck – Alabama
Marion B. Ruthig – Virginia	

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Emily R. Allen – Utah	Dawn Marie Beatty – Texas
Robert Stephen Bloemker – Missouri	Robert C. Brickner – Ohio
David P. Collier – Washington	John Marion Croft III – Louisiana
Marilyn J. Gentilotti – Massachusetts	Kenneth H. Hayes, CPA – Ohio
Amber N. Koffman – Michigan	Charles T. Martin III – Texas
Alvin J. McKenna, Jr. - Ohio	Keith Seeloff - Georgia
Esther Taiye Seymour – Maryland	Ian Straw – Illinois
Joel S. Thomsen – Maine	Hai Hong (Judy) Wang – Texas
Leslie A. Wicks, III	Lynda E. Wishart-White – Georgia
Susan Louise Wood – Illinois	Mark E. Wuller – Missouri
Alvin D. Ziegler - Illinois	Barbara J. Aasen - North Dakota
Benny R. Aguirre – Oklahoma	Stanley J. Baran – Indiana
Korey A. Boals – Illinois	Emily Anne Bologna - North Dakota
Walton C. Bryde – Georgia	Gary V. Cooke – Georgia
Roderick E. Curry – Michigan	David Michael Eberhardt – Illinois
Rebekah M. Gebing – Connecticut	Troy A. Hillman – Illinois

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Phillip J. Lageschulte – Wisconsin

Merrie Lee Mears - Washington

Dana R. Miller – Washington

Mathew Miller – Indiana

Brent L. Nelson – Oklahoma

Paul J. Vadovicky – Missouri

G. Ralph Willett – Utah

Hui (Carissa) Zhong – Illinois

I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Vu Hoover – Washington

Christopher Stanley Lyons - Massachusetts

Kimberly A. McLain – Nevada

Yvonne T. Wiryadinata – California

Roy P. Layton - Nevada

m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Abigail Kathleen Anderson

Jennifer Lynn Barlow

Maria E. Antayhua

Nina Mae Becker

Prameet Pramod Bhargava

Patrick William Bogle

Mary Theresa Breslin

Mona L. Chahal

Mark Ryan Brown

Roma Yanga Clemente

Michael R. Cole

Angel Co-Jen Ho

Anthony Christopher Combs

Nathan J. Craig

Stephen Christopher Dulley

Scott Anthony DiSalvo

Cristopher Ronald Fastrup

Cynethia Felissia Ellis

Laura Ann Fischer

Adam S. Flath

Berry Elizabeth Giltner

Bryant Lee Gonzales

Etienne Paul Hardré

Priscilla C. Hoffman

Leigh Hewer

Kimberly Aprill Kelley

Pamela Jean Kemnitz

Curtis Paul Leonard

Lesley Elizabeth Lynn

David Russell Leckey

Angela M. MacDonald

Roberta Lynne McCue

Jennifer Kathryn Little

Noel Allan Merklinger

Karla Patricia Osete-Martinez

Jason Carl Mackey

Joan Margaret Pedrazza

Carolyn M. Prescott

Ryan Webster Mecham

Paramjit S. Rana

Tait Bingham Rudd

Tara Leanne Morgan

Kristin Nicole Ruthrauff

Jason D. Schiessler

Kevin D. Noel

Kristin Marie Schulke

Tracy Lynn Shapcott

Monica Jean Prunty

Patrick Joseph Smith

Pamela Lynn Ulbricht

Kimberly Louise Sommers

Kalaya Vanaprasert

Satit Joseph Veckchalikanon

Ting Zeng

Amy M. Wack

Linsay Erin Wadlington

Jeffery William Patterson

Christian Michael Blackman

Jamie Allen Jarman

Steven Dwayne Simmons

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Jeffrey R. Brimhall	Warren Mendalla Laguit	Troy Dennis Winger
Randena Port Darpli	Danielle Marie Link	Sam J. Messina III
Scott Robert Downing	Jose Miguel Lujan	Robin Marie Mowers
Kelly Thomas Dwyer	Candice Elizabeth Mann	
Kenneth Fisher		

n. Approval of Candidates who have passed the Uniform CPA Examination:

Laurie Marie Aquino	Steven M. Bate	Deborah Janes Beatty
Robert John Bukowski	Qing Y. Chen	Ken Cheng
Anthony Joseph Cino	Gail Marie Clemens	Steven Lewis Cook
Morgan Kelly Dahl	Bhupali Dilip Desai	Jon Richard Ellstrom
Jayashree Ganesan	David Albert Glennon	Ryan Kent Hall
Charles John Jerz	Tamara Marie Jolly	Mark Samuel Kasminoff
Melissa Rene Klug	John Noah Martin	Ann M. O'Neill
David Joseph Patafsky	Rachel Patterson	Ryan Nicholas Patterson
Karen Lynn Peck	Jessica B. Puckett	Linda K. Ragsdale
Angie Marie Renshaw	Robert Daniel Sellers	Betty Lou Soli
Eric Conor Stoltz	Donna Marie Stowell	Cristine Valera Torre Franca
Jenifer Michele Vellucci	Robert Jason Wallendorf	Yanmei Wang
Edwin C. Zimmer		

o. Recommendation of the Peer Review Advisory Committee for approval on the following firms in compliance with A.A.C. R4-1-454:

Bernard, Jack M., CPA	Clasen, Steven James, CPA
Cranmer, Richard O., P.C.	Cutler, David S., CPA P.C.
Duskin & Duskin CPA's PLLC	Eide Bailly, LLP
Feltes, Terrence R., CPA	Heidenreich & Heidenreich CPA's
Hubbard, Robert C., P.C.	Johnson, Harris & Goff, P.L.L.C.
King, Marshall E., CPA	Lohman Company P.L.L.C.
Lutz, Terry, CPA P.C.	Martone, Joanne, CPA P.C.
Mayfield, Edward CPA	Morrison & Associates P.L.L.C.
Mulkey and Company, P.C.	Peer, Christopher CPA P.C.
Raymond, C & J CPA's LLP	Reid & Company P.L.L.C.

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Rogers, Robert H. LTD

Schneider, Stacy A. P.C.

Stevenson, Jones & Holmaas P.C.

Taylor, Duffy & Associates, P.C.

Tkatchov & Tkatchov P.C.

Todd, John C. II P.C.

Yunk, Loren, CPA P.C.

CONSENT AGENDA

A motion was made by Frank J. Brady, and seconded by Patrick J. Ramirez and passed to approve the following consent agenda item:

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam – A. R. S. § 32-723.

Amanthi Dinuka Dias Abeyesinghe

Samuel L. Fogleman declared a conflict and did not vote.

EXECUTIVE SESSION

A motion was made by Marianne E. DeVries, seconded by Earl R. Shivers and passed to go into Executive Session at 8:49 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 11:12 a.m.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Recommended Decision of Administrative Law Judge

File No. 2005.075; Herrera, Michael

Christine Cassetta, Assistant Attorney General, from the Solicitor General's Office was present to provide legal advice to the Board. Mr. Herrera was not present at the Board meeting.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries, and passed to accept the Administrative Law Judge's Findings of Fact.

A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to accept the Administrative Law Judge's Conclusions of Law.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Recommended Decision for revocation of the registrant's certificate.

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File No. 2006.019; McGarity, William

Christine Cassetta, Assistant Attorney General, from the Solicitor General's Office was present to provide legal advice to the Board. Mr. McGarity was not present at the Board meeting.

A motion was made by Frank J. Brady, seconded by James E. May and passed to accept the Administrative Law Judge's Findings of Fact.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Conclusions of Law.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Recommended Decision for revocation of the registrant's certificate and firm registration.

File No. 2006.053; Moore, Jennifer L.

Christine Cassetta, Assistant Attorney General, from the Solicitor General's Office was present to provide legal advice to the Board. Ms. Moore was not present at the Board meeting.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Findings of Fact.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Conclusions of Law.

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to accept the Administrative Law Judge's Recommended Decision for denial of her application for certification as a Certified Public Accountant.

EXECUTIVE SESSION

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to go into Executive Session at 11:19 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 11:57 a.m.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Compliance with Board Order

File Nos. 2004.061 & 2005.027; Tassainer, Garin A.

Garin A. Tassainer was present to address the Board regarding his compliance with his Orders. Mr. Tassainer requested the Board to consider an extension to complete his CPE requirements as per his order.

After the discussion, Mr. Bays explained to Mr. Tassainer that he is welcome to stay or call the Board staff later for the Board's decision. Mr. Tassainer left the Board meeting.

COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

File No. 2006.043

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file.

File No. 2006.047

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern and close the file.

File No. 2005.083

A motion was made by Marianne E. DeVries, seconded by Frank J. Brady and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file.

Patrick J. Ramirez declared a conflict and did not vote.

File No. 2006.006

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Accounting and Auditing Standards Committee's recommendation to issue an Administrative Letter of Concern as amended in executive session and close the file.

File No. 2006.028

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern and close the file.

File No. 2006.058

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to file a Complaint and a Notice of Hearing for Revocation.

File No. 2006.059

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern and close the file.

COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES

File No. 2004.041

A motion was made by Frank J. Brady, seconded by James E. May and passed to accept the Accounting and Auditing Standards Committee's recommendation to offer

the Decision and Order (by Consent) for Relinquishment and, if not accepted within 30 days file a Complaint and Notice of Hearing for Revocation of the CPA Certificate.

Marianne E. DeVries declared a conflict and did not vote.

File No. 2006.001

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to close the complaint file.

File No. 2006.008

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern as amended in executive session and close the file.

File No. 2005.049

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Accounting and Auditing Standards Committee's recommendation to offer a Decision & Order (By Consent) for Probation and reimbursement of cost.

SETTLEMENT OFFERS

File No. 2006.080

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Decision & Order (By Consent) for Relinquishment of the registrant's CPA certificate and firm registration.

File No. 1998.229

File No. 2000.044

File No. 2004.046

File No. 2003.021

File No. 2003.063

File No. 2006.015

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed by a 4 -1 vote to accept the Decision & Order (By Consent).

Earl R. Shivers voted against the motion.

Frank J. Brady and Donald R. Bays declared conflicts and did not vote.

File No. 2006.041

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to re-offer the Decision & Order (By Consent) and, if not accepted within 30 days to file a Complaint and Notice of Hearing.

NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION

File No. 2006.033

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent) to include up to a 12 month suspension, and the completion of 120 hours of continuing professional education to be completed within the 12 month suspension.

SETTLEMENT OFFERS

File No. 2006.009

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the Decision & Order (By Consent) for relinquishment of the registrant's CPA certificate.

NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION

File No. 2006.054

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the response and close the file.

File No. 2006.061

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to send a letter clarifying the appropriate use of the CPA designation in Arizona, and request a response regarding the individual's understanding.

File No. 2006.066

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to direct the Assistant Attorney General to file an injunction in Superior Court for the unlawful use of the CPA designation.

File No. 2006.068

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to close the file.

File No. 2006.069

File No. 2006.070

File No. 2006.071

File No. 2006.072

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to close the files.

File No. 2006.075

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the response and close the file.

INITIAL ANALYSIS

Self Report

No action taken.

REVIEW LETTER REGARDING POSSIBLE USE OF MISLEADING DESIGNATION

No action taken.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Application for Certification by Examination – Results of Informal Settlement Conference

Amanda L. Gates

A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to approve for application for certification by examination and grant certification.

Compliance with Board Order

File No. 2002.074; Stern, Jeffrey

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed to send a letter reminding the registrant of the Board's address change requirements.

File No. 2005.036; Anibal, Debra

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed to execute expiration of the respondent's certificate pursuant to terms of the Order, and if she decides to register in the future the Board will address the issues at that time.

File No. 2005.064; Eddows, Denise

No action taken.

File No. 2004.061 & 2005.027; Tassainer, Garin A.

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed to reject Mr. Tassainer's request for an extension to complete his continuing professional education requirement, pursuant to his Order, and to offer a Decision & Order (By Consent) to include up to 120 days suspension to complete the CPE requirements.

Termination of Decision and Order (By Consent)

File No. 2005.088; Schultze, Ida Aldridge

A motion was made by Frank J. Brady, seconded Patrick J. Ramirez and passed to terminate the Consent Order and close the file.

File No. 2006.016; Warren, Eric

A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to terminate the Consent Order and close the file.

Request for Termination of Decision & Order (By Consent) and Expungement of Records

File No. 1993.169; Rozdolski, Wayne, CPA

A motion was made by Frank J. Brady, seconded by Marianne E. DeVries and passed to terminate the Order and close the file, deny expungement of the Order from his file

pursuant to A.R.S. § 41-1350, and stamp notification of potential complaint as confidential.

Donald R. Bays declared a conflict and did not vote.

Samuel L. Fogleman voted against the motion.

Review Response to Offer, Regarding Compliance with CPE Requirements

Charles Nettell 4262-E

A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to accept the Decision & Order (By Consent) and deny his request to waive administrative penalty.

Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

- i. Discussion on Fee Increases and Contract amendment
- ii. Acknowledged the candidate Samuel K. Cotterell, CPA as the NASBA Vice-Chair
- iii. Accountancy Licensing Library
The Board discussed directing Valerie M. Elliott, Executive Director to write a letter to NASBA not approving their request and to direct questions back to the Arizona State Board of Accountancy.
- iv. Reviewed strategic Initiatives poll.

AICPA

- i. Reviewed the New Diagnostic Report
- ii. New York Board Response to AICPA Alert #93
The Board reviewed the information.

Rulemaking – Peer Review

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed to close the record and submit the proposed rules to the Governor's Regulatory Review Counsel for approval.

Prometric Clarification on Statistics Regarding Testing Centers

The Board reviewed and discussed the stats.

Reciprocity and the use of the CPA Designation

The Board reviewed the issue of reciprocity and the use of the CPA designation.

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed by a 6-1 vote to approve the amended forms.

Marianne E. DeVries voted against the motion.

Recommendation of Certification Advisory Committee

B. J. Morley 13524-E

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to accept the Certification Advisory Committee's recommendation to approve the appointment of B. J. Morley to a five year term on the Certification Advisory Committee.

Recommendation of Accounting and Auditing Standards Committee

Kenneth Udenze 11753-E

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to accept the Accounting & Auditing Standards Committee's recommendation to approve the appointment of Kenneth Udenze to a five year term on the Accounting & Auditing Standards Committee.

Consideration of Reinstatement of Cancelled/Suspended/Expired Certificates

Tammy Sue Cameron 7046-E

Karen A. Jackson 11828-E

Maura A. Tamony 8182-E

Philip B. Strauss 7046-E

Gary J. Volkenant 3300-R

R. Kurt Williams 8892-E

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to grant their requests for reinstatement.

Request for Fee Waiver

Dominick M. Angiulo 3090-R

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to grant his request for fee waiver.

Request for CPE Waiver and Fee Waiver-A.R.S. §32-730(C) & (D)

Melisa R. Jones 11390-E

David Charles Diedrich 2104-R

Thomas Adam Markey 6147-E

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to grant their requests for CPE/Fee Waivers.

Request for Inactive Status - A.R.S. §32-730

Dawn D. Rector 10056-E

Judith Kay Stoleson 2330-E

Timothy C. Cornelius 11846-R

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to grant the requests for inactive status.

Consideration of Reinstatement of Cancelled/Suspended/Expired Certificates

Robert C. Troccoli 11566-R

A motion was made by Frank J. Brady, seconded by Patrick J. Ramirez and passed to grant his request for reinstatement

Samuel L. Fogleman declared a conflict and did not vote.

Request for a partial or complete CPE exemption form CPE Requirements

A.R.S. §32-730(D)

Tracey Presley 13941-E

A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to defer action and request registrant to provide an update in September.

Application for Examination, Candidates for the Uniform CPA Exam, Deferral by Certification Committee – A.R.S. §32-723

Javier Orlando Carcamo

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to approve Mr. Carcamo's application for examination.

Suzanne Marie Woodbury

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to approve Ms. Woodbury's application for examination.

Application for Certification by Reciprocity, Deferral by Certification Committee

A.R.S. § 32-724

J. Clay Coleman

A motion was made by Samuel L. Fogleman, seconded by Frank J. Brady and passed to defer action until registrant clarifies his employment.

Donald R. Bays declared a conflict and did not vote.

Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-724:

Catherine Hsueh Wu

Frank J. Brady reviewed the file. A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to accept the certificate of experience and approve her application for certification by examination.

Catherine Thomas

Frank J. Brady reviewed the file. A motion was made by Frank J. Brady, seconded by Samuel L. Fogleman and passed to approve her application for certification by examination.

SUMMARY OF CURRENT EVENTS

Donald R. Bays, President, mentioned that today was Frank J. Brady's last Board meeting and wanted to publicly thank Mr. Brady for his dedicated service with the Board.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-724:

Brian T. Kay

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to deny the registrant's request for application for certification by examination because of gaps in experience of employment and the applicant's veracity.

Samuel L. Fogleman declared a conflict and did not vote.

James P. Tehero

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by Samuel L. Fogleman and passed to deny the registrant's request for application for certification by examination because he is short three semester hours in accounting.

John Cotton

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to deny the registrant's request for application for certification by examination because of duplicate courses.

Kimberly Heath

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to approve her application for certification by examination.

Aimee Lochowitz

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by Samuel L. Fogleman and passed to defer action until respondent explains what courses she thinks should be considered related courses.

Deepa Raghavan

Marianne E. DeVries reviewed the file. A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to approve her application for certification by examination.

Leslie Wilson

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to deny the registrant's request for application for certification by examination because she is short one semester hour in accounting.

Application for Certification by Reciprocity, Deferral by Certification Committee – A.R.S. § 32-726 (F)

Dawn M. Grinevich – California

Marianne E. DeVries reviewed the file. A motion was made by Marianne E. DeVries, seconded by Earl R. Shivers and passed to approve her application for certification by reciprocity.

Request Extension of NTS Date for Exam Candidate - A.A.C. R4-1-229(D)

Adnan Alibegovic

A motion was made by Donald R. Bays, seconded by Samuel L. Fogleman and passed to grant an extension until August 31, 2006.

DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA

The Board discussed placing the following topics on the Annual Board meeting agenda:

- 1.) AICPA fifteen minute presentation regarding taking the CPA exam.
- 2.) Comprehensive overview of the CPA exam.
- 3.) One page glossary of acronyms.
- 4.) Selling of public mailing lists.
- 5.) Officer nomination – next meeting
- 6.) Working relationship with the A.G. (Unit) and Committee members especially with Accounting and Auditing Standards Committee and the Tax Practice Committee.

ADJOURNMENT

There being no further business, a motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to adjourn at 2:35 p.m.

Donald R. Bays, CPA, President

Earl R. Shivers, CPA, Treasurer

Marianne E. DeVries, CPA, Secretary

Frank J. Brady, CPA Member

Samuel L. Fogleman, CPA Member

James E. May, Board Member

Patrick J. Ramirez, Board Member